

# Heavy Highway Vehicle Use Tax Return

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## **New Information**

The Internal Revenue Service (IRS) encourages California taxpayers to electronically file (e-file) their Heavy Highway Vehicle Use Tax Return (Form 2290) and pay their federal heavy vehicle use tax (FHVUT) online.

## **Procedures**

Provide the following information to customers who need help completing and filing the Form 2290:

- Visit the IRS Trucking Tax Center website at **[www.irs.gov/trucker](http://www.irs.gov/trucker)**.
- For questions not answered on the IRS Trucking Tax Center website, call the Form 2290 Call Site at 1-866-699-4096 (toll-free from the USA) or (859) 320-3581 (not a toll-free number from Canada or Mexico).  
—Operators are available Monday through Friday, 8 a.m. to 6 p.m. eastern time.
- If assistance is required in person from an IRS employee, customers **must** first call the IRS Taxpayer Assistance Center at 1-844-545-5640 (toll-free from the USA) to make an appointment, Monday through Friday 7 a.m. to 7 p.m. local time.

**NOTE:** All IRS TACs operate by appointment only.

## **Background**

The IRS imposes an annual tax on the use of heavy highway vehicles. Before the Department of Motor Vehicles (DMV) can register a heavy vehicle subject to the tax, DMV must receive proof of payment or exemption from the tax.

## **Reference**

*Vehicle Industry Registration Procedures Manual* §13.035